

**IN THE
UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF THE VIRGIN ISLANDS**

St. Thomas/St. John Division

William O. Perkins, III,

Plaintiff,

v.

**The United States Virgin Islands, the Virgin
Islands Bureau of Internal Revenue, and
the Virgin Islands Department of Finance**

Defendants.

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} **Civil Action No.**
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COMPLAINT

Nature of the Case, Parties, Jurisdiction and Venue

- 1) William O. Perkins, III (“Plaintiff”) is a natural person and a bona fide resident of the United States Virgin Islands.
- 2) The United States Virgin Islands (the “USVI”) is an unincorporated territory belonging to the United States of America and governed by the Revised Organic Act, Title 48, §§ 1541 *et. seq.* of the United States Code.
- 3) The Virgin Islands Bureau of Internal Revenue (the “BIR”) is an executive agency of the USVI that is charged with collecting taxes in the USVI and depositing those taxes in the USVI treasury.

4) The Virgin Islands Department of Finance (the “Department of Finance”) is a USVI executive agency charged with, *inter alia*, maintaining an account for which tax refunds can be paid and administrating the USVI treasury.

5) Jurisdiction is appropriate in this Court under 48 U.S.C. § 1612 as this is a suit for the recovery of income tax paid to the USVI.

6) Venue is appropriate in this Court as the Plaintiff resides on the island of St. Thomas.

Facts

7) On October 17, 2016, Plaintiff filed an income tax return with the BIR for the Plaintiff’s income tax year ending on December 31, 2015 (“Plaintiff’s 2015 tax return”) claiming an income tax refund for the income tax year ending on December 31, 2015 (the “2015 tax year”).

8) The BIR has not initiated an audit of the Plaintiff and has not disputed that Plaintiff is owed an income tax refund for the 2015 tax year.

9) Plaintiff’s 2015 tax return is a claim for refund.

10) More than six months have elapsed since Plaintiff claimed the refund described in paragraph 7.

Claim for Relief – Refund of Income Taxes

11) Plaintiff has claimed an income tax refund for the 2015 tax year.

12) Defendants have not disallowed this claim for refund.

13) More than six months have elapsed since Plaintiff filed his claim for refund.

14) Either the BIR or the Department of Finance maintains an account from which the Plaintiff’s income tax refund must be paid.

15) No reason exists why the Plaintiff's income tax refund for the 2015 tax year should not be paid.

Prayer for Relief

Wherefore, the Plaintiffs prays that this honorable Court enter a judgment in favor of Plaintiff for:

- A. An income tax refund in the amount listed on Plaintiff's 2015 tax return;
- B. Interest on Plaintiff's overpayment as mandated in 26 U.S.C. § 6611;
- C. Plaintiff's reasonable and necessary costs and attorney fees;
- D. Any other relief that this Court deems equitable and just.

DATED: April 18, 2017

/s/ Alex Golubitsky
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